

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-055 & 2016-111

Taxpayer's Name: Joann McConnell

Mailing Address: P.O. Box 311

City: Glenoma

State: WA

Zip Code: 98336

Taxpayer's Parcel No: 031078001002

Hearing Was Held On: October 11, 2018

Board Members Present: Peggy Laso, Dennis Blake, and Russ Wigley

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm

Ended at (time): _____


Chairperson (or Authorized Designee)

11/15/18
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County
Board of Equalization

Property Owner: Joann McConnell

Parcel Number(s): 031078001002

Assessment Year: 2016 Petition Number: 2016-111

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>139,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>177,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>77,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>115,700</u>

This decision is based on our finding that:

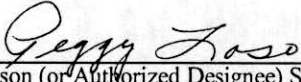
The Board overruled the Assessor's determination of value based on the evidence presented. The Board has taken everything provided into consideration, including the massive amounts of photographs. The photos clearly show the evidence of the condition of this property. The petitioner also provided the Board with comparable sales.

The Board felt that the Assessor's comparable sales required to many adjustments and the Board does not feel that those comparable sales were clear, cogent, or compelling.

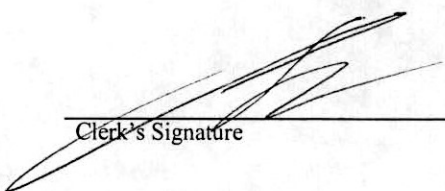
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 19th day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Order of the Lewis County
Board of Equalization

Property Owner: Joann McConnell

Parcel Number(s): 031078001002

Assessment Year: 2015

Petition Number: 2015-055

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>158,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>196,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>77,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>115,700</u>

This decision is based on our finding that:

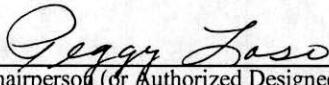
The Board overruled the Assessor's determination of value based on the evidence presented. The Board has taken everything provided into consideration, including the massive amounts of photographs. The photos clearly show the evidence of the condition of this property. The petitioner also provided the Board with comparable sales.

The Board felt that the Assessor's comparable sales were full of adjustments and the Board does not feel that those comparable sales were clear, cogent, or compelling.

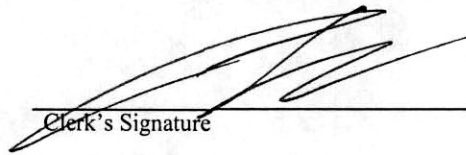
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Distribution: • Assessor • Petitioner • BOE File

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Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2017-122

Taxpayer's Name: Steve Pallas

Mailing Address: 293 Labree Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017721003000

Hearing Was Held On: October 11, 2018

Board Members Present: Peggy Laso, Dennis Blake, and Russ Wigley

Decision of Board:

Value Sustained: _____

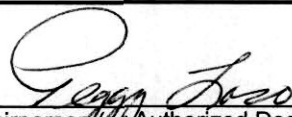
Value Changed From: \$365,100.00 To: \$297,900.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:00 pm

Ended at (time): _____


Chairperson (or Authorized Designee)

11/15/18
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Steve Pallas

Parcel Number(s): 017721003000

Assessment Year: 2017 Petition Number: 2017-122

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>322,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>365,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>255,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>297,900</u>

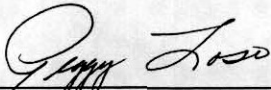
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. During the hearing there was recognition of a manifest error admitted to by the Assessor's Office. The Board has taken into consideration all the information provided. This determination is based on the comparable sale provided by the petitioner in the amount of \$185,000 plus the added value of \$113,000 for the additional outbuildings on the subject property. The Board noted that the comparable sales used by the Assessor's Office were all residential and not comparable to the subject property due to it being a pole building.

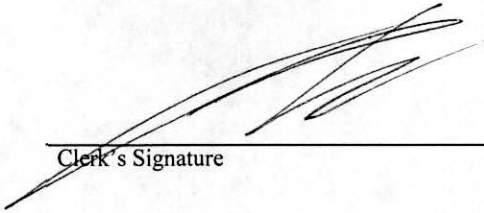
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 19th day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2017-027 & 2017-028

Taxpayer's Name: Hardel Mutual Plywood Corporation

Mailing Address: 22911 NE 50th Ave.

City: Battle Ground

State: WA

Zip Code: 98604

Taxpayer's Parcel No: 017755001000 & 777000000035

Hearing Was Held On: October 11, 2018

Board Members Present: Peggy Laso, Dennis Blake, Tom Crowson, and Russ Wigley

Decision of Board:

Value Sustained: see individual order

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:11 am

Ended at (time): 9:18 am


Chairperson (or Authorized Designee)

12/6/18
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Hardel Mutual Plywood Corporation
Parcel Number(s): 017755001000
Assessment Year: 2017 Petition Number: 2017-027

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>4,191,700</u>
<input type="checkbox"/> Improvements	\$	<u>26,236,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>30,427,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>4,191,700</u>
<input type="checkbox"/> Improvements	\$	<u>26,236,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>30,427,800</u>

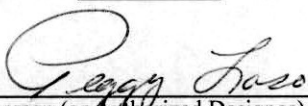
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no comparable sales to prove otherwise.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6th day of December, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

SHIPPED DEC 07 2018

Order of the Lewis County
Board of Equalization

Property Owner: Hardel Mutual Plywood Corporation
Parcel Number(s): 777000000035
Assessment Year: 2017 Petition Number: 2017-028

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u>16,978,624</u>
Total Value	\$	<u>16,978,624</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u>16,978,624</u>
Total Value	\$	<u>16,978,624</u>

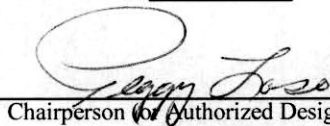
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no comparable sales to prove otherwise.

The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 6th day of December, (year) 2018



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2016-237 & 2016-238

Taxpayer's Name: Ronald Sharpe

Mailing Address: P.O. Box 681

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018528002002

Hearing Was Held On: October 11, 2018

Board Members Present: Peggy Laso, Denise Blake, Tom Crowson, and Russ Wigley

Decision of Board:

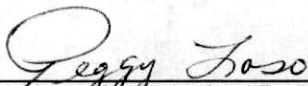
Value Sustained: see individual order

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am Ended at (time): 11:20 am



Chairperson (or Authorized Designee)

12/6/18

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Ron Sharpe
Parcel Number(s): 018528002002
Assessment Year: 2016 Petition Number: 2016-237

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>49,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>102,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>49,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>102,500</u>

This decision is based on our finding that:

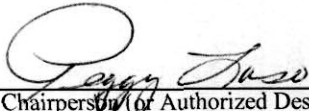
The Board sustained the Assessor's determination of value based upon the evidence presented. This Board feels that the appellant wanted the value of this property to remain the same it was in 2015, when he purchased two separate properties in one sale. The law requires that each of these properties be valued as separate parcels. In addition, Mr. Sharpe would like the Board to revalue the property for the past two years. It is only the ability of this Board to make a determination regarding the value as of the 2016 assessment date.

It is also the opinion of this Board that the Assessor's Office provided clear, cogent, and compelling evidence.

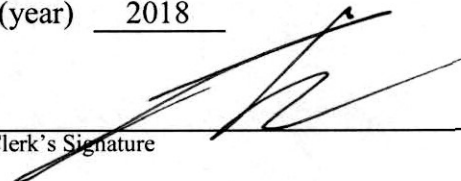
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 6th day of December, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Ron Sharpe
Parcel Number(s): 018528002001
Assessment Year: 2016 Petition Number: 2016-238

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>119,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>172,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>119,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>172,300</u>

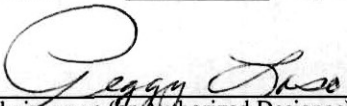
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. This Board feels that the appellant has based his value using the purchase price for two parcels that were purchased in 2015. It is our understanding that the appellant would like this Board to keep the value of the purchase price from 2015. In addition, Mr. Sharpe would like the Board to revalue the property for the past two years. It is only the ability of this Board to make a determination regarding the value as of the 2016 assessment date.

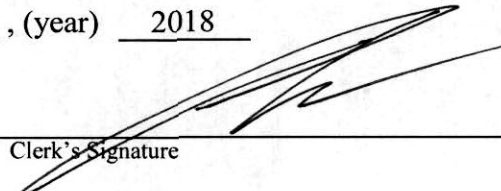
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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